

# **DURHAM COUNTY, NORTH CAROLINA 2007-2008 APPROVED BUDGET**

## **BOARD OF COUNTY COMMISSIONERS**



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*Becky M. Heron  
Vice-Chairman*



*Lewis A. Cheek*



*Philip R. Cousin, Jr.*



*Michael D. Page*

### **COUNTY OFFICIALS:**

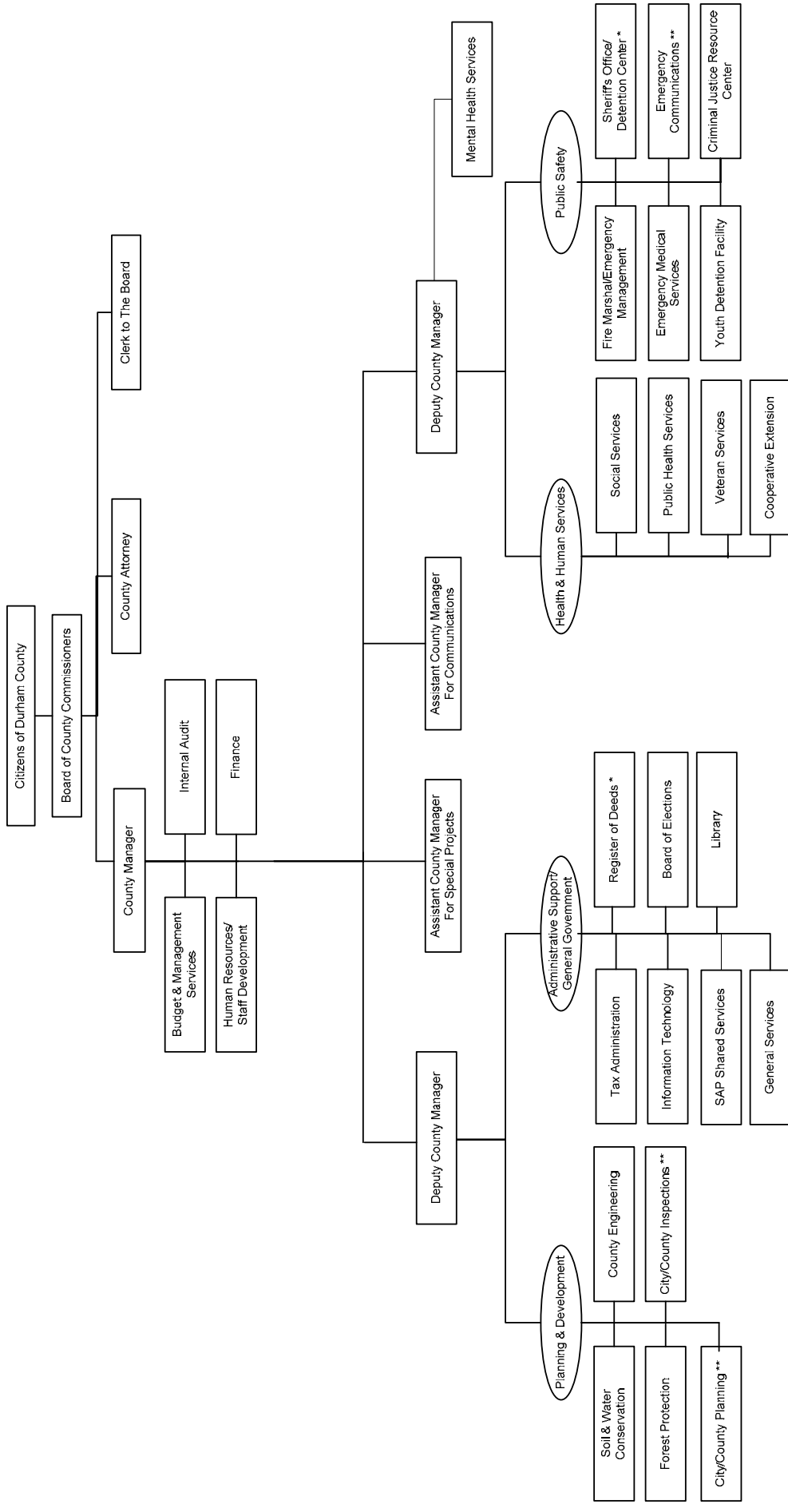
*Mike Ruffin*, County Manager  
*Carolyn Titus*, Deputy County Manager  
*Wendell Davis*, Deputy County Manager  
*Chuck Kitchen*, County Attorney  
*Vonda Sessoms*, Clerk to the Board  
*George Quick*, Finance Director

### **BUDGET AND MANAGEMENT STAFF:**

*Pamela Meyer*, Director  
*S. Keith Lane*, Senior Budget Analyst  
*Kim Connally*, Budget Analyst  
*Kevin Etheridge*, Budget Analyst  
*Gene Hodges*, Budget Analyst  
*Minora Sharpe*, Budget Analyst

# Durham County, North Carolina

## General Administration Organizational Chart



\* Elected Officials

\*\* Joint City/County Departments



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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PRESENTED TO

**Durham County  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2006**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Durham County, North Carolina** for its annual budget for the fiscal year beginning **July 1, 2006**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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# READER'S GUIDE

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This section is designed to help the reader understand the budget by explaining how the document is organized. This document is a financial plan for Durham County Government operations for the July 1, 2007 through June 30, 2008 fiscal year and shows how funds are allocated and how they will be spent.

## FUND STRUCTURE

The Durham County Operating budget is organized into funds with corresponding tabs in this booklet. The **General Fund** (Fund 1001010000) is the primary fund where the majority of County services are accounted for. The General Fund is further divided into functional areas which include general government, public safety, transportation, environmental protection, economic & physical development, human services, education, cultural & recreation and non-departmental.

Each functional area is comprised of at least one business area which represents either a county department or a budgetary unit. Within each business area, there may be one or more fund centers in which funds are budgeted to show the expenditures and revenues associated with a particular program within a county department or activity within a budgetary unit. Each department or program summary contains a description, accomplishments of the past fiscal year, performance measures, a budget summary, and the number of authorized personnel in Full-Time Equivalent (FTE) positions. Departments with more than one program have a business area summary sheet that precedes the programs.

Each fund center is represented by a summary of appropriations in the following categories of expenditures:

- **Personal Services**  
Personal Services in this document refers to the costs associated with personnel such as salaries and benefits.
- **Operating Expenses**  
Operating Expenses in this document refers to the costs of daily operations such as office supplies, travel, telephone, etc, for a department or program.
- **Capital Outlay**  
Capital Outlay refers to a fixed asset with an estimated purchase price of \$5,000 or more and a useful life or more than one year. These items typically include furniture, office equipment, automobiles, and other capital equipment. Items in excess of \$100,000 with a useful life of twenty (20) years, such as buildings, are included in the county's Capital Improvement Plan (CIP).

The remaining budgeted funds are described below.

### Other General Funds

**Risk Management (Fund 1001020000):** This fund focuses on minimizing operational risks and promoting workplace safety.

**SWAP Fund (Fund 1001030000):** This fund represents the County's Swap agreement.

**Capital Projects (Fund 1001250000):** This fund accounts for financial resources to be used for the acquisition, construction or improvement of major capital facilities. The capital projects fund is also used to accumulate funds to finance a capital improvement plan.

**Cafeteria Plan (Fund 1001500000):** This fund represents the budget for the flexible (cafeteria) benefits offered to eligible Durham County employees.

### Debt Service Fund

The **Debt Service Fund (Fund 3003040000)** is used to account for the payment of principal, interest and related costs for all general long-term debt other than debt issued for and serviced by proprietary funds.

### **Special Revenue Funds**

These funds are used to account for the proceeds of specific revenue sources, other than major capital projects, that are legally restricted for specific purposes. The County budgets the following special revenue funds: **Bethesda Fire District (Fund 2002130000)**, **Lebanon Fire District (Fund 2002140000)**, **Parkwood Fire District (Fund 2002150000)**, **Redwood Fire District (Fund 2002160000)**, **New Hope Fire District (Fund 2002170000)**, **Eno Fire District (Fund 2002190000)**, **Bahama Fire District (Fund 2002210000)**, **Special Butner District (Fund 2002250000)**, **Special Park District (Fund 2002220000)**, **Emergency Services Telephone System (Fund 2002240000)**, and **Reappraisal Reserve Fund (Fund 2002500000)**.

### **Enterprise Funds**

The **Sewer Utility Fund (Fund 6006600000)** and **Sewer Utility Debt Service Fund (Fund 6006620000)** are presented in the "Enterprise Fund" tab. These funds account for the revenues and expenses related to the provision of sewer service.

### **Trust Funds**

**George R. Linder Memorial Trust Fund (Fund 7007050000)**: This private-purpose trust fund is used to account for resources legally held in trust specifically for the Library.

**Law Enforcement Officer's Retirement Trust Fund (Fund 7007700000)**: The pension trust fund accounts for the activities of the Public Safety Employees Retirement System, which accumulates resources for pension benefit payments to qualified public safety employees.

**Community Health Trust Fund (Fund 7007080000)**: This fund accounts for the financial resources acquired through the leasing of Durham Regional Hospital to Duke University and accounts for the earnings of these financial resources and ensures the financial resources are used for health related operating and capital expenditures.

### **SUPPLEMENTAL SECTIONS**

The **Summary** section provides a summary of sources of revenue and expenditures from the general fund. An overview of revenue sources is included. This section also provides a brief account and graphs of all funds budgeted for the fiscal year beginning July 1, 2007. In addition, the section contains a summary of FTE's for all funds.

The **Appendix** contains supplemental information that includes the FY 2007-08 Budget Calendar and the FY08 Non Profit related budget request. The **Glossary**, also found in the appendix, contains information to help the reader understand the terminology used in the budget document.

### **ADDITIONAL INFORMATION**

In accordance with North Carolina General Statutes, the **basis of accounting and budgeting** for the County is **modified accrual**. This means that **Revenues** are recorded in the period in which they are **measurable** and **available**. Revenues are recognized when they are received in cash (example: licenses, fines, etc.) or when the collection of the amount estimated to be received in the near future (example: property taxes). **Expenditures** in a modified accrual basis are generally recognized in the period that goods and services are received or liabilities incurred.

Capital projects, funded primarily by general obligations bonds, are presented in a separate document, the **Durham County Capital Improvement Plan**. This document is a ten year plan that is updated biannually.

The annual operating budget includes information from the **Results Based Accountability** initiative on departmental pages. Departments were asked to submit a graph, a two year history, and strategies for improvement for 2-3 key performance measures.

This document was prepared by the Durham County Department of Budget and Management Services and is available online at <http://www.durhamcountync.gov>. If further information is needed, you may contact Budget and Management Services at 200 East Main Street, 4<sup>th</sup> Floor, Durham, North Carolina 27701, by phone at (919) 560-0004, or by email [budget@durhamcountync.gov](mailto:budget@durhamcountync.gov).

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# DURHAM COUNTY 2007-2008 APPROVED BUDGET

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## COUNTY OF DURHAM

**Michael M. Ruffin**  
County Manager

July 1, 2007

Dear Durham County Residents:

I am pleased to present a document that lays out a comprehensive spending plan for Fiscal Year 2008. This budget ensures that our citizens will continue to enjoy the same high-quality services that have distinguished Durham County Government for years. Durham County Government is universally respected and known for providing outstanding, innovative and cost-effective services, which is why we garner numerous state and national awards every year. We are frequently visited by governments from across the country seeking to learn more about the services we deliver in Durham County. The funding provided in the Fiscal Year 2007-2008 budget continues to build on that reputation

### **GOAL OF THE FY 2007-2008 BUDGET**

This budget represents a roadmap for accomplishing long-standing goals for our county. These goals are consistent with priorities that the Commissioners have previously established and include goals that the Commissioners requested be addressed in this year's budget. This is the seventh budget that my administration has prepared and I am proud to provide you with highlights of this year's budget with respect to the goals listed below.

- Maintain Durham County's strong financial position
- Maintain County services at current levels
- Continue to hold property tax rates as low as possible
- Provide adequate funding for Durham Public Schools and Durham Technical Community College
- Provide employees with the technology to carry out their duties
- Provide adequate funding for planned capital improvements
- Continue to partner with non-profit agencies for important County services

### **Maintain the County's Strong Financial Position**

For many years, Durham County has been a member of a select group of local governments that hold the coveted AAA bond ratings from both Standard and Poor's

and Moody's rating agencies. Only 44 counties across the nation, 4 in the state of North Carolina (Mecklenburg, Wake, Forsyth, and Durham), are in that listing. That puts us in the top 1% of counties nationwide—certainly an elite group.

A part of ensuring our financial strength is maintaining appropriate levels of fund balance. The following table shows our projected fund balance at the end of the 2006-07 fiscal year. We project a modest increase of .48% in our general funds fund balance from 13.67% to 14.15%. Notice the increase in the fund balance for our Debt Service Fund. We now have sufficient reserves for the unexpected capital need that could emerge in any one year.

| <b>General Funds Fund Balance</b>                       |                      |                         |                           |
|---|----------------------|-------------------------|---------------------------|
| <b>Comparison of FY2006 Actual and FY2007 Projected</b> | <b>FY2006 Actual</b> | <b>FY2007 Projected</b> | <b>Anticipated Change</b> |
| Total Fund Balance                                      | \$ 75,260,940        | \$ 77,562,636           | \$ 2,301,696              |
| Less:   |                      |                         |                           |
| Reserved by state statute                               | \$ 19,833,279        | \$ 20,308,000           | \$ 474,721                |
| Reserved by state statute-MH                            | \$ 1,897,400         | \$ 1,897,400            | \$ -                      |
| Reserved for encumbrances                               | \$ 2,101,668         | \$ 2,102,000            | \$ 332                    |
| Reserved for encumbrances-MH                            | \$ 38,550            | \$ 39,000               | \$ 450                    |
| Reserved other purposes                                 | \$ 4,623,161         | \$ 4,624,000            | \$ 839                    |
| Net Unreserved  | \$ 46,766,882        | \$ 48,592,236           | \$ 1,825,354              |
| Designated for mental health                            | \$ -                 | \$ -                    | \$ -                      |
| Designated for social services                          | \$ -                 | \$ 499,849              | \$ 499,849                |
| Designated for subsequent years                         | \$ 14,232,400        | \$ 18,817,735           | \$ 4,585,335              |
| Designated for risk management                          | \$ 4,863,576         | \$ 4,863,576            | \$ -                      |
| Designated for debt service                             | \$ 48,713            | \$ 3,538,725            | \$ 3,490,012              |
| Undesignated  | \$ 27,622,193        | \$ 20,872,351           | \$ (6,749,842)            |
| Percentage Reported to LGC                              | 13.67%               | 14.15%                  | 0.48%                     |

### **Maintain County Services at Current Levels**

The various departments of Durham County Government work hard each fiscal year to provide the respective services to meet their missions, goals, and objectives. When community needs change, departments must be responsive to meet those needs.

Creating new positions in local government always has to be analyzed carefully to ensure that the level of service delivery necessitates the new positions. This year Durham County is adding 11 new positions and is increasing 2 current positions by .18 FTE each. With these additions, we are adding 10.76 FTEs to the County workforce for a total workforce of 1,870 positions (1,869.24 FTEs). The total cost of these positions is \$535,923, of this amount, \$385,752 is County funded with the remaining \$150,171 being supported by grants. Grants funding supports 3.76 new FTEs.

| Position  | FTEs         | Salary and Benefits | Starting Date |
|---|--------------|---------------------|---------------|
| Senior Accountant (Finance)                               | 1.00         | \$64,093            | 07/01/07      |
| Human Resources Analyst (HR)                              | 1.00         | \$58,334            | 07/01/07      |
| Human Resources IT Analyst (SAP Shared Services)          | 1.00         | \$83,632            | 07/01/07      |
| Data Manager (Sheriff)                                    | 1.00         | \$50,814            | 07/01/07      |
| Laborer (CJRC)  | 1.00         | \$31,185            | 07/01/07      |
| Community Consultant (Cooperative Extension-Grant Funded) | 0.40         | \$14,803            | 07/01/07      |
| Social Worker II (PH-Grant Funded)                        | 1.00         | \$46,744            | 07/01/07      |
| Nutritionist II (PH-Grant Funded)                         | 0.18         | \$7,383             | 07/01/07      |
| Nutritionist II (PH-Grant Funded)                         | 0.18         | \$7,383             | 07/01/07      |
| Health Educator (PH-Grant Funded)                         | 1.00         | 42,938              | 07/01/07      |
| Processing Assistant (PH)                                 | 1.00         | \$32,973            | 07/01/07      |
| Social Worker III (DSS Kinship Care Coordinator)          | 1.00         | \$49,918            | 07/01/07      |
| Social Worker II (DSS Casey Grant Funded)                 | 1.00         | \$45,723            | 07/01/07      |
|   | <b>10.76</b> | <b>\$535,923</b>    |               |

### **Hold Property Tax Rates as Low as Possible**

North Carolina counties are required to pass a balanced budget by June 30th of each year. In the event that requested expenditures exceed projected revenues, it is the difficult but necessary task of the Board of County Commissioners to either cut expenditures or increase our only real source of controllable revenues, property taxes. Each year there is a natural growth in the tax base due to new commercial and residential construction (overall 2.38%). The following table presents the estimated property values that were used to develop this budget.

|                   | FY2007<br>Adopted       | FY2007<br>Estimate      | FY2008 Budget<br>Estimate | % Change FY08<br>from FY07<br>Estimate |
|-------------------|-------------------------|-------------------------|---------------------------|--|
| Real Property     | \$17,350,763,943        | \$17,542,862,507        | \$17,969,063,243          | 2.43%                                  |
| Auto Value        | \$1,525,000,000         | \$1,662,069,596         | \$1,736,234,819           | 4.46%                                  |
| Personal<br>Value | \$2,517,748,113         | \$2,545,623,300         | \$2,575,083,917           | 1.16%                                  |
| Public Service    | \$515,456,602           | \$517,286,418           | \$517,286,418             | 0.00%                                  |
| <b>Total</b>      | <b>\$21,908,968,658</b> | <b>\$22,267,841,821</b> | <b>\$22,797,668,397</b>   | <b>2.38%</b>                           |

The growth in our tax base alone cannot sustain the levels of increases we are seeing in Medicaid (24.53%) and approved public school funding (7.29%) without an increase in the property tax rate. Increases in costs for energy, fuel, health care, and competitive salaries also continue to apply pressure on our budget. For FY 2007-08 these factors necessitate a 3.09% increase in the tax rate from 80.9 cents to 83.4 cents. For a \$150,000 home, this will mean an additional \$3.13 per month or \$37.50 per year in property tax. This increase will help to balance appropriations in the General Fund Budget of \$641.2 million. The total appropriation for all 21 funds that comprise our budget is \$759.1 million.

| Fund                           | 2006-2007<br>Current<br>Modified | 2007-2008<br>Department<br>Requested | 2007-2008<br>Commissioner<br>Approved | %<br>Increase/<br>Decrease |
|--------------------------------|----------------------------------|--------------------------------------|---------------------------------------|----------------------------|
| GENERAL                        | \$ 593,718,277                   | \$ 661,626,076                       | \$ 641,243,022                        | 8.00%                      |
| RISK MANAGEMENT                | \$ 2,664,533                     | \$ 2,295,761                         | \$ 2,296,170                          | -13.82%                    |
| SWAP AGREEMENT                 | \$ 470,876                       | \$ 300,000                           | \$ 517,443                            | 9.89%                      |
| CAPITAL IMPROVEMENT            | \$ 32,316,414                    | \$ 38,789,808                        | \$ 37,140,036                         | 14.93%                     |
| CAFETERIA PLAN                 | \$ 13,250,808                    | \$ 13,750,000                        | \$ 13,750,000                         | 3.77%                      |
| BETHESDA FIRE DISTRICT         | \$ 981,398                       | \$ 1,261,128                         | \$ 1,261,128                          | 28.50%                     |
| LEBANON FIRE DISTRICT          | \$ 913,038                       | \$ 960,458                           | \$ 960,458                            | 5.19%                      |
| PARKWOOD FIRE DISTRICT         | \$ 1,093,234                     | \$ 1,092,633                         | \$ 1,092,633                          | -0.05%                     |
| REDWOOD FIRE DISTRICT          | \$ 621,302                       | \$ 673,923                           | \$ 669,325                            | 7.73%                      |
| NEW HOPE FIRE DISTRICT         | \$ 41,395                        | \$ 41,773                            | \$ 41,773                             | 0.91%                      |
| ENO FIRE DISTRICT              | \$ 16,210                        | \$ 16,778                            | \$ 16,778                             | 3.50%                      |
| BAHAMA FIRE DISTRICT           | \$ 480,937                       | \$ 530,905                           | \$ 530,905                            | 10.39%                     |
| SPECIAL PARK DISTRICT          | \$ 307,162                       | \$ 293,191                           | \$ 585,872                            | 90.74%                     |
| EMG. SRV. TELEPHONE            | \$ 1,386,877                     | \$ 2,257,816                         | \$ 1,512,432                          | 9.05%                      |
| SPECIAL BUTNER                 | \$ 15,069                        | \$ 15,691                            | \$ 15,691                             | 4.13%                      |
| DEBT SERVICE                   | \$ 39,928,156                    | \$ 38,636,450                        | \$ 40,122,121                         | 0.49%                      |
| SEWER UTILITY                  | \$ 10,291,952                    | \$ 9,379,754                         | \$ 9,379,754                          | -8.86%                     |
| WATER & SEWER DEBT SERVICE     | \$ 3,234,657                     | \$0                                  | \$0                                   | -100.00%                   |
| GEORGE R. LINDER MEMORIAL FUND | \$ 250                           | \$ 250                               | \$ 250                                | 0.00%                      |
| COMMUNITY HEALTH TRUST FUND    | \$ 7,846,255                     | \$ 6,012,735                         | \$ 7,787,358                          | -0.75%                     |
| L.E.O. RETIREMENT TRUST FUND   | \$ 146,051                       | \$ 154,924                           | \$ 154,924                            | 6.08%                      |
| <b>Overall Result</b>          | <b>\$ 709,724,851</b>            | <b>\$ 778,090,054</b>                | <b>\$ 759,078,073</b>                 | <b>6.95%</b>               |

Urban counties in North Carolina are all experiencing rapid population growth. However, the growth in property tax and sales taxes is simply not sufficient to provide and maintain the infrastructure that growing counties require. Without a new source of revenue, our property tax base will struggle each year to keep pace with this increasing demand. Next year, for example, we will see a 2.38% increase in our property tax base which, although significant, pales when we compare it against a 7.29% increase in funding for the Durham Public Schools. In fact, over 90% of the amount generated by the increase in the property tax rate next year will be needed to pay for the increases approved by the Durham County Board of County Commissioners in current expense and capital outlay for the Durham Public Schools.

It would not be fair to say that the increase in the property tax rate is due solely to the increase in funding for the school system, there are other significant increases in funding for important services in next year's budget including:

- \$13.2 million for the County's share of Medicaid – a 24.53% increase
- \$4.59 million for Durham Technical Community College, a 11.06% increase

- \$1.25 million in additional market adjustments for County positions
- \$452,880 increase for health insurance benefits
- \$535,923 for new positions (10.76 FTE)
- \$358,450 for electronic records conversion in Legal, Social Services and Public Health departments
- \$210,924 for the development of an Intensive Outpatient Treatment Program
- \$166,623 in additional funding for the adult and child system of care initiatives
- \$55,099 increase for the Animal Protection Society (Animal Shelter), for a total of \$571,997.

Finally, there are other property taxes that some of our citizens pay. Durham County has seven volunteer fire departments, each of which have property tax rates for FY 2007-08 which range from 5.7 cents to 11.5 cents. Bethesda, Lebanon, and Redwood all requested tax rate increases.

| <b>Fire Districts</b> | <b>FY06-07 Approved<br/>Tax Rate</b> | <b>FY07-08 Requested<br/>Tax Rate</b> | <b>FY07-08 Approved<br/>Tax Rate</b> |
|-----------------------|--------------------------------------|---------------------------------------|--------------------------------------|
| Bethesda              | .0650                                | .0850                                 | .0850                                |
| Lebanon               | .0750                                | .1000                                 | .1000                                |
| Parkwood              | .1100                                | .1100                                 | .1100                                |
| Redwood               | .1000                                | .1150                                 | .1150                                |
| New Hope              | .0675                                | .0675                                 | .0675                                |
| Eno                   | .0570                                | .0570                                 | .0570                                |
| Bahama                | .0600                                | .0600                                 | .0600                                |

It should be noted that the Eno and New Hope Fire Districts serve Orange and Durham counties. The agreements between the two boards of county commissioners calls for the Orange County Board of Commissioners to set the rate and provides that the Durham County Board will approve the same rate for the Durham County portion of the districts.



### **Provide Adequate Funding for our Public School System and Community College**

The Board of Education prepared a straight-forward budget request; however it requested \$7.5 million more than the current fiscal year appropriation. Almost 72% of the increase is either for Charter Schools per pupil funding (a projected increase of 772 students) or for salary and benefit increases currently under consideration by the legislature. Below is a summary of the public school funding increases.

- DPS enrollment up 15 students - \$39,436
- Charter School enrollment up 772 students - \$2,029,633
- Salaries and benefits growth - \$4,070,554
- Inflationary costs for services - \$1,129,375
- DPS budget request was \$8,507,697 higher than FY 06-07 Approved budget and \$7,507,697 higher than current modified budget

A \$6.5 million (7.29%) increase in funding for the school system was approved for both current and capital outlay. This is approximately \$1 million less than they requested.

Keep in mind that Durham ranks first in per pupil funding among the State's most populous counties. The following table shows how we rank compared with the other nine largest counties in North Carolina.

| Rank | County      | Total Per Pupil Spending<br>FY 2006-2007 |
|------|-------------|--|
| 1    | Durham      | \$2,629                                  |
| 2    | Mecklenburg | \$2,453                                  |
| 3    | New Hanover | \$2,346                                  |
| 4    | Guilford    | \$2,250                                  |
| 5    | Wake        | \$2,167                                  |
| 6    | Forsyth     | \$1,951                                  |
| 7    | Union       | \$1,683                                  |
| 8    | Buncombe    | \$1,586                                  |
| 9    | Cumberland  | \$1,247                                  |
| 10   | Gaston      | \$1,138                                  |

### **Provide County Employees with Technology to Improve Service**

In October 2005 the County implemented its new Enterprise Resource Planning (ERP) system. SAP is a software package that integrates the different data needs of finance, human resources, payroll and budget into one integrated system.

In an effort to provide a centralized point of contact for all issues related to our SAP enterprise system the Commissioners have approved the creation of a Shared Services Department. Shared Services will be responsible for addressing all issues related to SAP systems development, support, service, and planning. The new department will be staffed by six positions transferred from the IT Department, one position transferred from the Finance Department, and one new Human Resources IT Analyst position. The primary goals of this department are to provide leadership in planning the effective use of the SAP application, and to provide centralized efficient, responsive, courteous, and cost-effective management of SAP support to our users.

Additionally, we have been working on a project to convert several departments from paper records to an electronic records environment. This project is beneficial because it will maximize efficiency, improve service, and free up valuable work space. For FY 2007-08 there is \$358,450 appropriated for electronic records conversion in Legal, Social Services and Public Health.

#### **Provide Adequate Funding for Planning Capital Improvements**

For FY 2007-08, a little over \$32.77 million is allocated for debt service related to existing capital projects and \$3.52 million is allocated for existing and new project support. Of the \$32.77 million in debt service payments, approximately \$19.43 million is related to Durham Public Schools capital projects. Infrastructure support is expensive and takes years to plan and build. Such issues drive the need for our biannual 10 year Capital Improvement Plan (CIP), which is a detailed blueprint that guides the County through the entire process of financing, planning, and construction of multi-year projects expected within the next ten years (2008-2017). This fall a General Obligation bond referendum will be presented to Durham County voters to request funding for various projects in the CIP, including \$194.24 million for Durham Public Schools, \$8.68 million for Durham Technical Community College, and \$4.18 million for the NC Museum of Life and Science, for a total of \$207.1 million.

#### **Partner with Nonprofits for the Provision of Important Services**

In accordance with North Carolina General Statutes, Durham County government partners with community nonprofit agencies that help the County to fulfill its mission (and provide a public purpose). Each fiscal year the County invites nonprofits to submit applications to provide services to the citizens of Durham that accomplish one of the following:

- Provide a service to the community through more cost-effective means than Government
- Supplement and/or extend current County human services at a reduced cost

- Fill in gaps that exist between the level of services that the County provides and unmet community needs

In January of this year, the County advertised that it was receiving applications from nonprofit organizations for funding in FY 2007-08. Durham County received 47 applications from nonprofit organizations, with a total request of \$1,699,908.

Unfortunately, the County was unable to fund every applicant. \$988,564 is allocated to support 32 nonprofit programs. Of the nonprofit agencies approved for funding, five are receiving nonprofit funding for the first time. The five nonprofits that are new to the County's nonprofit funding program are:

- The Alliance of AIDS Services-Carolina
- Child Care Services Association
- Durham's Partnership for Children
- The Salvation Army
- The Volunteer Center of Durham

| <b>Organization</b>                            | <b>FY 06-07<br/>Adopted</b> | <b>FY 07-08<br/>Approved</b> |
|--|-----------------------------|------------------------------|
| Achievement Academy                            | \$5,000                     | \$10,000                     |
| Alliance of AIDS Services                      | \$0                         | \$15,000                     |
| American Red Cross                             | \$10,000                    | \$5,000                      |
| Child Advocacy Commission                      | \$33,000                    | \$38,000                     |
| Child Care Services Association                | \$29,626                    | \$32,588                     |
| Child & Parent Support Services                | \$9,240                     | \$10,164                     |
| Communities in Schools                         | \$0                         | \$5,450                      |
| Coordinating Council for Senior Citizens       | \$128,429                   | \$128,429                    |
| Durham Companions                              | \$4,512                     | \$5,000                      |
| Durham Council for Children with Special Needs | \$10,000                    | \$10,500                     |
| Durham County Teen Court                       | \$35,000                    | \$35,000                     |
| Durham Crisis Response Center                  | \$48,200                    | \$50,610                     |
| Durham Literacy Center                         | \$29,415                    | \$29,415                     |
| Durham's Partnership for Children              | \$0                         | \$15,000                     |
| El Centro Hispano, Inc.                        | \$10,000                    | \$25,000                     |
| Eno River Association                          | \$12,350                    | \$12,967                     |
| Food Bank of Central & Eastern NC              | \$10,000                    | \$15,000                     |
| Genesis Home                                   | \$22,000                    | \$23,100                     |
| Interfaith Food Shuttle                        | \$5,000                     | \$10,000                     |
| John Avery Boys & Girls Club, Inc              | \$40,000                    | \$42,000                     |
| Meals on Wheels                                | \$9,975                     | \$10,473                     |
| Operation Breakthrough, Inc.                   | \$100,000                   | \$100,000                    |
| Piedmont Wildlife Center                       | \$5,000                     | \$5,000                      |

|  |                    |                  |
|--|--------------------|------------------|
| Planned Parenthood of Central North Carolina         | \$20,000           | \$20,000         |
| Project Graduation                                   | \$4,200            | \$4,200          |
| Salvation Army                                       | \$0                | \$15,000         |
| SeeSaw Studio  | \$5,000            | \$5,250          |
| Senior PHARMAssist                                   | \$94,264           | \$94,264         |
| Triangle Radio Reading Services                      | \$4,275            | \$4,488          |
| Urban Ministries of Durham                           | \$160,000          | \$185,000        |
| Victorious Community Development Corp.               | \$0                | \$10,000         |
| Volunteer Center of Durham                           | \$0                | \$16,666         |
| Organizations funded in FY07 without an FY08 request | \$245,904          | --               |
| <b>TOTAL</b>   | <b>\$1,090,390</b> | <b>\$988,564</b> |

## RESULTS BASED ACCOUNTABILITY

Several years ago, this Board and the Durham City Council jointly agreed on 8 community-wide outcomes that are inevitably addressed in both our County and City budgets.

- Durham citizens are safe
- Durham enjoys a prosperous economy
- Durham citizens enjoy a healthy environment
- Durham citizens enjoy a community that is vibrant, rich in aesthetic beauty and embraces and promotes its cultural heritage
- Children are ready for and succeeding in school
- Every citizen in Durham has access to adequate, safe and affordable housing
- Durham citizens are healthy
- Durham citizens enjoy sustainable, thriving neighborhoods with efficient and well-maintained infrastructure

Every service we provide touches on one and, in some cases, several of these outcomes. If our community is to genuinely prosper, these are outcomes that the public must not just read but see and experience throughout our community. That's why we have citizen groups who have helped us develop indicators to measure how we're doing.

Each year since 2005, we have reported on that progress. This fall, we will release our third report. I like the annual report because it engenders the transparency that a process like this must have. We are making progress, and the reports show it, as well as the fact that there is a lot of work must be done every year to continue to make the progress we are seeing.

In that regard, this year, we took an important step. Each of the workgroups that are developing and monitoring the indicators realize that short and long-term strategies need to be implemented to track the progress that we expect to see from year to year. This year, the City and County awarded 13 mini-grants totaling approximately \$112,000. This is incentive money awarded to the RBA community outcome groups that implemented strategies designed to show short-term improvement in several indicators. We have been pleased by what we have seen so far, and therefore, the mini-grant program will continue in FY 2007-08.

The citizen workgroups who assemble around these community-wide outcomes work very hard, and they have pointed out the need for new members who can bring new ideas and a fresh look at what they are doing. This is a major goal next year for our process and we are looking forward to the new faces that will be joining this effort.

## **WHAT WE DO MATTERS**

We will continue to reap state and national awards for the services we provide as long as our leadership and workforce continue to put their creativity to work and show the passion to make a difference in our community. Every two weeks for the last seven years I have welcomed new employees to Durham County, and I emphasize to them that they are joining a workforce that is not just showing up every day for a pay check. What we do matters! I impress upon them the privilege of being part of an organization that is literally saving, changing and touching lives through the services we provide. “If you are here for just a pay check,” I tell them, “You will not be very happy because what you do here is more important than a paycheck.”

Evidence of how our employees embody this philosophy is reflected by the awards and recognition received by our various departments and individual staff. What follows is a partial list of the state and national accolades that have been bestowed upon Durham County.

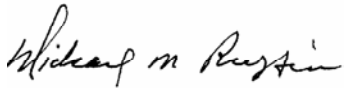
- ❖ Durham County selected as one of two counties in the Country to pilot an ENERGY STAR project by the National Association of Counties.
- ❖ Finance—Awarded the Certificate of Achievement in Excellence in Financial Reporting for FY 2006 Comprehensive Annual Financial Report by the Government Finance Officers Association
- ❖ Budget—Awarded Distinguished Budget Presentation Award for Fiscal Year 2007 Budget by the Government Finance Officers Association
- ❖ AAA Bond Rating—Only 44 counties of the 4,000 in the US have this rating.

- ❖ Durham Center – Awarded the Substance Abuse Visionary Award and the Ketner Award for Rapid Response Homes
- ❖ City-County Planning – Marvin Collins Outstanding Planning Award for Comprehensive Plan
- ❖ Public Health – 2007 Child Health Best Practice Award
- ❖ Social Services – North Carolina Association of County Commissioners Outstanding Program Award for Latino Ombudsman Program; and the Best Practice Awards for Innovations in Service to Customers and Cost Savings Measures and/or Improvement in Efficiency

In conclusion, the budget that follows has been carefully and thoughtfully prepared. Important community needs are met in the context of goals that both the Board and our dedicated workforce share. In short, a reasonable spending plan has been approved that maintains high levels of service at a cost our community can afford.

Thank you for your continued interest in and support of Durham County Government.

Sincerely,



Michael M. Ruffin  
County Manager

# **ANNUAL BUDGET ORDINANCE**

## **Durham County**

### **North Carolina**

#### **FY 2007-08**

WHEREAS, the proposed budget for FY 2007-08 was submitted to the Board of Commissioners on May 21, 2007 by the Durham County Manager and filed with the Clerk to the Board on that date pursuant to G.S. 159-11;

X WHEREAS, on June 11, 2007, the Durham County Board of Commissioners held a public hearing on the budget pursuant to G.S. 159-12;

WHEREAS, on June 25, 2007, the Durham County Board of Commissioners adopted a budget ordinance making appropriations and levying taxes in such sums as the Board of Commissioners considers sufficient and proper in accordance with G.S. 159-13;

**BE IT ORDAINED** by the Durham County Board of Commissioners that for the purpose of financing the operations of Durham County, North Carolina for the fiscal year beginning July 1, 2007 and ending June 30, 2008, there are hereby appropriated from taxes and other revenues the following by function and fund:

| Section 1. Summary of Appropriations by Fund and Function - FY 2007-08   |                      |                  |                        |                       |                     |                    |                      |
|--|----------------------|------------------|------------------------|-----------------------|---------------------|--------------------|----------------------|
| Function   | General Fund         | Swap Fund        | Capital Financing Fund | Special Revenue Funds | Debt Service Fund   | Enterprise Fund    | Total Appropriation  |
| General Government   | \$30,988,093         | ---              | ---                    | ---                   | ---                 | ---                | \$30,988,093         |
| Public Safety  | \$46,101,830         | ---              | ---                    | \$4,688,838           | ---                 | ---                | \$50,790,668         |
| Transportation   | \$12,500             | ---              | ---                    | ---                   | ---                 | ---                | \$12,500             |
| Environmental Protection   | \$3,413,785          | ---              | ---                    | ---                   | ---                 | ---                | \$3,413,785          |
| Economic and Physical  | \$4,380,168          | ---              | ---                    | \$585,872             | ---                 | ---                | \$4,966,040          |
| Human Services   | \$414,917,246        | ---              | ---                    | ---                   | ---                 | ---                | \$414,917,246        |
| Education  | \$102,687,849        | ---              | ---                    | ---                   | ---                 | ---                | \$102,687,849        |
| Cultural and Recreation  | \$11,258,150         | ---              | ---                    | ---                   | ---                 | ---                | \$11,258,150         |
| Utilities  | ---                  | ---              | ---                    | ---                   | ---                 | \$9,379,754        | \$9,379,754          |
| Other  | \$27,483,401         | \$517,443        | \$37,140,036           | \$1,412,285           | \$40,122,121        | ---                | \$106,675,286        |
| <b>Total Appropriations</b>  | <b>\$641,243,022</b> | <b>\$517,443</b> | <b>\$37,140,036</b>    | <b>\$6,686,995</b>    | <b>\$40,122,121</b> | <b>\$9,379,754</b> | <b>\$735,089,371</b> |
| Section 2. Summary of Revenues by Fund and Revenue Category - FY 2007-08 |                      |                  |                        |                       |                     |                    |                      |
| Category   | General Fund         | Swap Fund        | Capital Financing Fund | Special Revenue Funds | Debt Service Fund   | Enterprise Fund    | Total Appropriation  |
| Taxes  | \$234,903,747        | ---              | \$12,072,781           | \$5,164,362           | ---                 | ---                | \$252,140,890        |
| Licenses and Permits   | \$832,000            | ---              | ---                    | ---                   | ---                 | \$473              | \$832,473            |
| Intergovernmental  | \$361,782,723        | ---              | ---                    | ---                   | ---                 | ---                | \$361,782,723        |
| Contributions and Donations  | \$909,829            | ---              | ---                    | ---                   | ---                 | ---                | \$909,829            |
| Investment Income  | \$2,000,000          | ---              | \$99,998               | \$10,201              | \$50,000            | \$440,000          | \$2,600,199          |
| Rental Income  | \$1,552,373          | ---              | \$407,730              | ---                   | \$26,717            | ---                | \$1,986,820          |
| Service Charges  | \$14,894,298         | ---              | ---                    | \$1,274,211           | \$237,731           | ---                | \$16,406,240         |
| Enterprise Charges   | ---                  | ---              | ---                    | ---                   | ---                 | \$8,349,515        | \$8,349,515          |
| Sewer Connection Fees  | \$656,000            | ---              | ---                    | ---                   | ---                 | \$490,640          | \$1,146,640          |
| Other Revenues   | \$743,900            | \$517,443        | ---                    | ---                   | ---                 | \$10,400           | \$1,271,743          |
| Other Financing Sources  | \$22,968,152         | ---              | \$24,559,527           | \$238,221             | \$39,807,673        | \$88,726           | \$87,662,299         |
| <b>Total Revenue</b>   | <b>\$641,243,022</b> | <b>\$517,443</b> | <b>\$37,140,036</b>    | <b>\$6,686,995</b>    | <b>\$40,122,121</b> | <b>\$9,379,754</b> | <b>\$735,089,371</b> |



**Section 3.** For purpose of raising revenues to finance appropriations for the foregoing expenditures, the following ad valorem taxes are hereby levied on all property subject to ad valorem taxes within the county on January 1, 2007 at an anticipated collection rate of 98.3 percent. Rates are per \$100.00 of assessed valuation of taxable property.

| District                 | Rate     | District               | Rate     |
|--------------------------|----------|------------------------|----------|
| Durham County-countywide | \$ .8340 | Lebanon Fire District  | \$ .1000 |
| Bahama Fire District     | \$ .0600 | New Hope District      | \$ .0675 |
| Bethesda Fire District   | \$ .0850 | Parkwood Fire District | \$ .1100 |
| Eno Fire District        | \$ .0570 | Redwood Fire District  | \$ .1150 |

**Section 4.** There is hereby levied a tax at the rate shown below, per \$100.00 valuation of property listed for taxes as of January 1, 2007, for property located within the Durham County portion of the Durham-Wake Counties Research Triangle Park Research and Production Service District for the raising of revenue for said district. The anticipated collection rate is 98.3 percent.

|  | Tax Rate | Appropriation |
|--|----------|---------------|
| Research & Production Service District | \$ .0374 | \$585,872     |

There is hereby appropriated to the Durham-Wake Counties Research and Production Service District from the net proceeds of this tax the amount of \$585,872 for use in said district in such manner and for such expenditures as is permitted by law from the net proceeds of this tax. In the event the actual net proceeds from the tax levy of the Research and Production Service District exceed the appropriated amount, the actual net proceeds from the tax shall constitute the appropriation from said tax levy.

**Section 5.** Charges for services and fees by county departments, excluding those established by state statute, are levied in the amounts set forth in the attached Fee Schedules. (See Attachment 1)

**Section 6.** The following authorities shall apply to transfers and adjustments within the budget:

- a. The County Manager may authorize transfers within a function up to 15% cumulatively without report to the Board.
- b. The County Manager may transfer amounts up to \$20,000 between functions of the same fund with a report to the Board of Commissioners at the subsequent regular meeting of the Board.
- c. The Budget Officer may approve intradepartmental transfer requests between appropriation units and between departmental programs within the limits of the approved budget.
- d. The County Manager may enter into the following agreements within funds:
  - Form and execute grant agreements within budgeted appropriations;
  - Execute leases of up to \$15,000 for normal and routine business within budgeted appropriations;
  - Enter consultant, professional, maintenance, or other service agreements of up to \$40,000 within budgeted appropriations;
  - Approve renewals for service and maintenance contracts and leases;
  - Purchase of apparatus, supplies, materials or equipment and construction or repair work not requiring formal bids by law;
  - Reject any and all bids and readvertise to receive bids;
  - Waive any bonds or deposits, or performance and payment bonds requirements when authorized or permitted by applicable law.
- e. County Manager can transfer between functions, and/or funds for merit, pay plan adjustments, health benefits, and reclassifications.
- f. Transfers between funds and transfers from the contingency account may be executed **only** by the Board of Commissioners.

**Section 7.** In accordance with North Carolina General Statute 115D-54, the following appropriations are made to Durham Technical Community College. All accumulated and unexpended and unencumbered amounts at the end of the fiscal year shall be reported to Durham County within 30 days of the completion of the external audit.

|                      |                  |
|----------------------|------------------|
| Current Expense Fund | \$3,863,586      |
| Capital Outlay Fund  | <u>\$732,892</u> |
| Total Appropriation  | \$4,596,478      |

**Section 8.** In accordance with G.S. 115C-429(b), the following appropriations are made to the Durham Public Schools. The budget resolution adopted by the Durham Public Schools Board of Education shall conform to the appropriations set forth in the budget ordinance.

The total local appropriation for Durham Public Schools for FY 2007-08 is as below:

|                     |                    |
|---------------------|--------------------|
| Current Expense     | \$95,627,705       |
| Capital Outlay      | <u>\$2,370,000</u> |
| Total Appropriation | \$97,997,705       |

- a. In addition, the Durham Public Schools budget should reflect local appropriations by purpose, function, and project. Once adopted, such resolution shall not be amended without the prior approval of the Board of Commissioners if the cumulative effect of such amendment would be to increase or decrease the amount of county appropriations allocated by purpose, function, or project by 15 percent or more.
- b. The Board of Commissioners and the County Manager shall be informed in writing of the audited fund balance amounts within 30 days of completion of the external audit.
- c. Transfers between capital outlay and current expense shall be approved by the Board of Commissioners.
- d. Durham Public Schools is authorized to use Public School Building Capital Funds and Public School Building Bond Funds for capital outlay requests, with the approval of the Board of Commissioners.

Funding (including debt service) exceeds the required merger agreement rate of \$1,960 per pupil.

**Section 9.** In addition, it is the intent of the Durham County Board of Commissioners in appropriating these funds that the Board of Education allocates sufficient funds to continue the teacher supplement at a rate of 12.5 percent for teachers with less than 10 years experience; 13.5 percent for teachers with 10-20 years experience; and 14.5% for teachers with 20 years or more experience.

**Section 10.** In accordance with G.S. 159-13.1, the following financial plans for intragovernmental service funds are hereby approved.

**RISK MANAGEMENT FUND**

|                   |             |
|-------------------|-------------|
| Estimated Revenue | \$2,296,170 |
| Estimated Expense | \$2,296,170 |

**CAFETERIA PLAN FUND**

|                   |              |
|-------------------|--------------|
| Estimated Revenue | \$13,750,000 |
| Estimated Expense | \$13,750,000 |

**Section 11.** In accordance with G.S. 159-14, the following trust funds are established and the proceeds are estimated as follows:

|                                     |             |
|-------------------------------------|-------------|
| Law Enforcement Officers Trust Fund | \$154,924   |
| George Linder Memorial Fund         | \$250       |
| Community Health Trust Fund         | \$7,787,358 |

**Section 12.** This ordinance incorporates an amendment in the capital financing policy to designate County Contribution at 15.48% of dedicated revenues for pay-as-you-go projects instead of 20%.

**Section 13.** In accordance with G.S. 159-13, a copy of this ordinance shall be filed with the County Manager, the Finance Officer, the Clerk to the Board, and the County Tax Administrator.

**Adopted this the 25<sup>th</sup> day of June 2007.**

| Department       | Type of Fee                                      | FY 2006-2007 Adopted Fees                | FY 2007-2008 Adopted Fees                |
|------------------|--|--|--|
| All Departments  | 8 1/2" x 11" paper copies                        | \$.05 per page (Unless stated otherwise) | \$.05 per page (Unless stated otherwise) |
| Animal Control   | Impoundment:                                     |  |  |
|                  | 1st Offense + boarding fee + civil penalty       | \$25                                     | same                                     |
|                  | 2nd Offense + boarding fee + civil penalty       | \$60                                     | same                                     |
|                  | 3rd Offense + boarding fee + civil penalty       | \$95                                     | same                                     |
|                  | 4th Offense & subsequent offenses                | \$150                                    | same                                     |
|                  | Boarding   |  |  |
|                  | Dogs   | \$12/day                                 | same                                     |
|                  | Cats   | \$8/day                                  | same                                     |
|                  | Civil Penalties                                  |  |  |
|                  | 1st Offense                                      | \$50/Offense                             | same                                     |
|                  | 2nd Offense                                      | \$100/Offense                            | same                                     |
|                  | 3rd Offense and subsequent offense               | \$150/Offense                            | same                                     |
|                  | License Fee                                      |  |  |
|                  | Unaltered animals                                | \$75/animal                              | same                                     |
|                  | Altered Animals                                  | \$10/animal                              | same                                     |
| Elections        | Reports - Letter Size                            | \$.01 per page                           | same                                     |
|                  | Diskettes and CDs - Processing Fee               | \$25                                     | same                                     |
|                  | Labels - Duplex on 8 1/2 X 11 paper              | \$.01 per page                           | same                                     |
|                  | Street Index (Address + Precinct Information)    | \$12.50                                  | same                                     |
|                  | Certificates                                     | \$1                                      | same                                     |
|                  | Maps:  |  |  |
|                  | - 8 1/2 X 11                                     | \$2                                      | same                                     |
|                  | - 34 X 42  | \$10                                     | same                                     |
| Fire Marshal     | see attached detail                              |  |  |
| General Services | Solid Waste Management Fee (County)              | \$80.00/year                             | \$85.00/year                             |
|                  | Solid Waste Management Fee (City)                | \$60.00/year                             | \$65.00/year                             |
|                  | Solid Waste Management Fee (Out-of-county users) | \$120.00/year                            | \$140.00/year                            |

| Department                | Type of Fee  | FY 2006-2007 Adopted Fees   | FY 2007-2008 Adopted Fees  |
|---------------------------|--|---|--|
| Library                   | Overdue fines on all materials (books, DVDs, CDs, etc.)          |   | Fee structure will be the same for all materials:  |
|                           | 0-40 days(excluding juvenile books)                              | 25 cents/day, maximum \$6/book                                      | 3 day grace period/ \$1.00 on 4th day/ 25 cents per day, maximum \$5 per book  |
|                           | over 40 days (including juvenile books):                         | \$10/book   | maximum \$25 per account when all items returned   |
|                           | Video tapes, filmstrip viewers                                   | \$1.10/day up to \$20/item when 20 days overdue                     | maximum fines allowed for checkout \$10  |
|                           | Bookmobile adult collection                                      | 25 cents/day, maximum charge of \$10 (begins at 5 cents on 8th day) | referral to collection agency (Unique Mgmt. Svces.) when balance in lost materials exceeds \$50  |
|                           | Collection Agency Fee  | \$15/account at time of notification 60 days                        | \$10/account at time of notification 60 days   |
|                           | AV rental equipment  | \$5.10/day per item, no maximum                                     | \$5.00/day per item, no maximum  |
|                           | Duplicating  | 10 cents/page   | same   |
|                           | Out-of-county users  | \$45  | same   |
|                           |  |   | \$50 for non-profit groups for meetings up to 4 hours; \$100 for non-profit groups for meetings booked for over 4 hours; \$100 for commercial groups for meetings up to 4 hours; \$200 for commercial groups meetings booked for over 4 hours; no charge for partners. |
|                           | Meeting room rental fee  | none  | no extra charge if food and drink are served at meetings. See room rental rates above  |
| Environmental Engineering | Meeting room refreshments fee                                    | \$25  |  |
|                           | <b>Land Disturbance Plan Review Fees</b>                         |   |  |
|                           | Land Disturbance Plan Review, per acre charge                    | \$75  | same   |
|                           | <b>Land Disturbance Fees</b>                                     |   |  |
|                           | Permits for 12,000 sq. ft. to 1 acre (per job charge)            | \$235   | same   |
|                           | Permits for 1 acre to 10 acres (per acre charge)                 | \$490   | same   |
|                           | Permits for more than 10 acres (per acre charge)                 | N/A   | \$735  |
|                           | Reinspection Fee   | \$200   | same   |
|                           | 2nd Reinspection Fee   | \$400   | same   |
|                           | <b>Unauthorized Land Disturbance Activities</b>                  |   |  |
|                           | Permits for 12,000 sq. ft. to 1 acre (per job charge)            | \$470   | same   |
|                           | Permits for 1 acre to 10 acres (per acre charge)                 | \$980   | same   |
|                           | Permits for more than 10 acres (per acre charge)                 | N/A   | \$1,470  |
|                           | <b>Stormwater Plan Review</b>                                    |   |  |
|                           | Stormwater Plan Review 21,780 sq. ft. to 1 acre (per job charge) | \$200   | same   |

| Department                | Type of Fee   | FY 2006-2007 Adopted Fees         | FY 2007-2008 Adopted Fees     |
|---------------------------|---|-----------------------------------|-------------------------------|
| Environmental Engineering | Stormwater Plan Review more than 1 acre (per acre charge)             | \$300                             | same                          |
|                           | Stream Delineation Cape Fear River Basin                              | \$600 Base Fee plus \$25 per acre | same                          |
|                           | <b>Stormwater Permit Renewal Fee</b>                                  |                                   |                               |
|                           | 21,780 sq./ft. to 1 acre  | N/A                               | \$100                         |
|                           | Greater than 1 acre   | N/A                               | \$150 per disturbed acre      |
|                           | <b>Reissuance of Revoked Permits</b>                                  |                                   |                               |
|                           | Permits (per acre charge)   | \$490                             | same                          |
|                           | Permits, 12,000 sq. ft. to 1 acre (per job charge)                    | \$235                             | same                          |
|                           | <b>Extensions</b>   |                                   |                               |
|                           | Permits 12,000 sq. ft. to 1acre (per job charge)                      | \$58.75                           | same                          |
| Utilities                 | Permits for 1 acre to 10 acres (per acre charge)                      | \$122.50                          | same                          |
|                           | Permits for more than 10 acres (per acre charge)                      | N/A                               | \$183.75                      |
|                           | Monthly Service Fees (County customers with City Water)               | \$2.59 per hundred cubic feet     | \$2.75 per hundred cubic feet |
|                           | Monthly Service Fees (County customers without City Water):           |                                   |                               |
|                           | 1 or 2 Bedrooms   | \$13.99                           | \$14.89                       |
|                           | 3 Bedrooms  | \$31.48                           | \$33.52                       |
|                           | 4 or more Bedrooms  | \$53.35                           | \$53.81                       |
|                           | Plan Review Fee (per submittal)                                       | \$65                              | same                          |
|                           | Inspection/Management Fee (per linear foot)                           | \$1.00                            | same                          |
|                           | Re-inspection Fee (per inspection)                                    | \$100                             | same                          |
|                           | Lateral Fee (per service)   | \$2,400                           | same                          |
|                           | <b>Capital Recovery Charges:</b>                                      |                                   |                               |
|                           | Single Family (Min. 2 Bedrooms)                                       | \$592 each                        | \$610 each                    |
|                           | Single Family (Each Bedroom above 2)                                  | \$296 per Bedroom                 | \$310 per Bedroom             |
|                           | Multi-Family Units (Apartments, Duplexes, etc.; Min. 2 Bedrooms)      | \$592 each                        | \$621 each                    |
|                           | Multi-Family Units (Apartments, Duplexes, etc.; Each Bedroom above 2) | \$296 per Bedroom                 | \$310 per Bedroom             |
|                           | Multi-Family (Motels, Hotels)   | \$296 per Room                    | \$310 per Room                |
|                           | Multi-Family (Motels, Hotels with cooking facilities in room)         | \$433 per Room                    | \$454 per Room                |
|                           | Nursing/Rest Home   | \$148 per Bed                     | \$155 per Bed                 |
|                           | Nursing/Rest Home with Laundry  | \$296 per Bed                     | \$310 per Bed                 |

| Department | Type of Fee   | FY 2006-2007 Adopted Fees     | FY 2007-2008 Adopted Fees |
|------------|---|-------------------------------|---------------------------|
| Utilities  |   |                               |                           |
|            | Office - per shift  | \$61 per Person               | \$64 per Person           |
|            | Factory - per shift   | \$61 per Person               | \$64 per Person           |
|            | Factory with Showers - per shift  | \$86 per Person               | \$90 per Person           |
|            | Store, Shopping Center, Mall  | \$296 per 1000 s.f.           | \$310 per 1000 s.f.       |
|            | Store, Shopping Center, Mall with Food Service (ADD)  | \$99 per Seat                 | \$104 per Seat            |
|            | Restaurant (Greater of Per Seat or Per 15 s.f. of dining area)  | \$99                          | \$103                     |
|            | Restaurant - 24 Hour Service  | \$124 per Seat                | \$130 per Seat            |
|            | Restaurant - Single Service   | \$61 per Seat                 | \$64 per Seat             |
|            | School - Day with Cafeteria, Gym, Showers   | \$37 per Student              | \$38 per Student          |
|            | School - Day with Cafeteria Only  | \$30 per Student              | \$31 per Student          |
|            | School - Day with neither Cafeteria nor Showers   | \$26 per Student              | \$27 per Student          |
|            | School - Boarding   | \$148 per Person              | \$155 per Person          |
|            | Church (not including Food Service, Day Care, Camps)  | \$6 per seat                  | same                      |
|            | Miscellaneous (based on Daily Average Flow)   | \$2.461 per Gallon            | \$2.584 per Gallon        |
|            | <b>SURCHARGE FEES</b>   |                               |                           |
|            | BOD (Biochemical Oxygen Demand) Surcharge is applied for discharges greater than limit included in Industrial Pretreatment Permit, Or for discharge concentrations greater than 250 mg/L if not permitted | \$349.18 per 1,000 pounds BOD | same                      |
|            | TSS (Total Suspended Solids) Surcharge is applied for discharges greater than limit included in Industrial Pretreatment Permit, Or for discharge concentrations greater than 180 mg/L if not permitted.   | \$60.44 per 1,000 pound TSS   | same                      |
|            | TKN (Total Kjeldahl Nitrogen) Surcharge is applied for discharges greater than limit included in Industrial Pretreatment Permit, Or for discharge concentrations greater than 40 mg/L if not permitted.   | \$0.50 per pound TKN          | same                      |



| Department                       | Type of Fee  | FY 2006-2007 Adopted Fees | FY 2007-2008 Adopted Fees |
|----------------------------------|--|---------------------------|---------------------------|
| Utilities                        | TP (Total Phosphorous) Surcharge is applied for discharges greater than limit included in Industrial Pretreatment Permit,<br>Or for discharge concentrations greater than 5 mg/L if not permitted. |                           |                           |
| Emergency Medical Services (EMS) |  | \$3.31 per pound TP       | same                      |
|                                  | Basic Life Support (BLS) Service Fee + Mileage   | \$400 + \$7 per mile      | same                      |
|                                  | Advance Life Support #1 (ALS #1) Service Fee + Mileage   | \$475 + \$7 per mile      | same                      |
|                                  | Advance Life Support #2 (ALS #2) Service Fee + Mileage   | \$525 + \$7 per mile      | same                      |
|                                  | Extra Attendant  | \$50 per transport        | same                      |
|                                  | Special Event Coverage (3 hour minimum)  | \$100 per hour            | same                      |
|                                  | Waiting Time (After initial 30 minutes)  | \$75 per 30 minutes       | same                      |
|                                  | Treatment (without transport)  | \$250                     | same                      |
|                                  | Bike Team Services   | \$50 per hour             | same                      |

**DURHAM COUNTY FIRE PREVENTION & PROTECTION CODE**  
**Adopted Fee Schedule for Inspections, Permit Services and Violations**  
**Fiscal Year 2007-2008**  
**Effective July 1, 1993**

| PENALTIES & FEES |   |                   |
|------------------|---|-------------------|
| Ordinance Code # | Description of Violation                            | Amount of Penalty |
| 105.3.5          | Permit not posted or kept on premises               | \$50.00           |
| 307.2            | Unpermitted open burning (Immediate)                | \$500.00          |
| 308.3            | Careless use of ignited object (Immediate)          | \$500.00          |
| 603              | Use of non-approved heating appliance               | \$50.00           |
| 703.1            | Breach in fire wall/fire stops                      | \$50.00           |
| 703.2.1          | Fire or exit door inoperative                       | \$200.00          |
| 703.2.1          | Fire tower door open (Immediate)                    | \$500.00          |
| 310.3            | "No Smoking" signs not posted where appropriate     | \$50.00           |
| 310.2            | Smoking in prohibited areas (Immediate)             | \$500.00          |
| 901.4            | Sprinkler or fire alarm inoperable                  | \$200.00          |
| Appendix C       | Fire hydrants not complying with code               | \$50.00           |
| 903.1            | Sprinkler system not complying with code            | \$50.00           |
| 905.1            | Standpipe system not complying with code            | \$50.00           |
| 315.2.1          | Sprinkler head(s) blocked/covered (Immediate)       | \$500.00          |
| 505.1            | Street address numbers not posted                   | \$50.00           |
| 505.1            | Street address numbers not visible                  | \$50.00           |
| 901              | Sprinkler/standpipe needs testing                   | \$50.00           |
| 901              | Fire alarm system needs testing                     | \$50.00           |
| 1005.1           | Storage in or on fire escape (Immediate)            | \$500.00          |
| 1005.1           | Blocked egress (Immediate)                          | \$500.00          |
| 1005.1           | Locked exit doors (Immediate)                       | \$500.00          |
| 1005.1           | Overcrowding (Immediate)                            | \$500.00          |
| 1003.2.8         | Fire exit or aisle blocked (Immediate)              | \$500.00          |
| 315.2.2          | Storage in or on fire escape (Immediate)            | \$500.00          |
| 1003.3           | Exit or egress door needs repair                    | \$50.00           |
| 315.2.2          | Blocked stairwells or stairways (Immediate)         | \$500.00          |
| 1003.2.10        | Exit illumination and marking                       | \$50.00           |
| 1003.2.10.2      | Absence of required exit directional signs          | \$50.00           |
| 404.1            | Approved fire evacuation plan required              | \$50.00           |
| 404.3            | Fire drill performance not acceptable               | \$50.00           |
| 405.2            | No monthly fire drill reported                      | \$50.00           |
| 3405.3           | Improper use of flammable liquids (Immediate)       | \$500.00          |
| 3404.3.3         | Flammable liquid not stored according to code       | \$50.00           |
| 3405.3           | Improper dispensing of flammable liquid (Immediate) | \$500.00          |
| 3402.2.10        | Aboveground tanks not diked                         | \$50.00           |
| 2703.2.4         | Tank installation not according to code             | \$50.00           |
| 3404             | Tank storage not according to code                  | \$50.00           |
| 1504.1           | Spray painting in non-approved area                 | \$50.00           |
| 1504.1.2         | Spray booth not complying to code                   | \$50.00           |
| 3003.3           | Compressed gas cylinders not secured                | \$50.00           |
| 105.1.2          | No hazardous materials permit                       | \$50.00           |
| 2704             | Chemical storage is not according to code           | \$50.00           |
| 1003.7.2.5       | Maximum occupancy not posted                        | \$50.00           |
| 308.5            | Use of open flame cooking device                    | \$50.00           |

| <b>DURHAM COUNTY FIRE PREVENTION &amp; PROTECTION CODE</b>   |   |          |
|--|---|----------|
| <b>Adopted Fee Schedule for Inspections, Permit Services and Violations</b>  |   |          |
| PENALTIES & FEES (continued)   |   |          |
| 105.2.2  | Failure to get tank work permit prior to work | \$200.00 |
| 105.2  | Failure to obtain permits required by code    | \$200.00 |
| 112.1  | All other violations of the code              | \$50.00  |
| NOTE: The term "Immediate" as it appears above means that the Fire Marshal's Office may issue a citation immediately and the violation must be corrected by the violating party immediately. |   |          |

| FIRE PREVENTION PERMIT FEES  |   |          |
|--|---|----------|
| Section 1: The fees set forth in this section are fixed for the issuance of the permits required by the Fire Prevention Code. Such permits, unless stated otherwise on the face of the permit, shall be valid for a period of one year from the date of issue, subject to revocation for failure to comply with the fire Prevention Code. Renewal of permits shall be subject to fees in effect for the period of renewal. Less than five (5) permits issued upon a single, concurrent inspection shall be subject to a total maximum fee of \$200.00; five (5) or more permits issued upon a single, concurrent inspection shall be subject to a total maximum fee of \$275.00. |   |          |
| Technical Code #   | Description of Activities Requiring Permits   | Fee      |
| 105.6.2  | Amusement Buildings   | \$50.00  |
| 105.7.1  | Automatic Fire Extinguishing Systems  | \$50.00  |
| 105.6.3  | Aviation Facilities   | \$50.00  |
| 105.6.5  | Battery Systems   | \$50.00  |
| 105.6.9; 105.7.2   | Compressed Gases  | \$50.00  |
| 105.6.9  | Covered Malls, Buildings  | \$50.00  |
| 105.6.12   | Cutting and Welding   | \$50.00  |
| 105.6.16   | Fire Hydrants and Valves  | \$50.00  |
| 105.6.9  | Manufacturing, Storage, Handling, & sale or use of explosives, fireworks, explosive material ( <i>This is a 90 day permit</i> ) | \$100.00 |
| 105.7.3  | Fire Alarm & Detection Systems & Related Equipment  | \$50.00  |
| 105.7.4  | Fire Pumps & Related Equipment  | \$50.00  |
| 105.6.17   | Flammable and Combustible Liquids (per site or service station)   | \$50.00  |
| 105.6.20   | Fumigation & Thermal Insecticide Fogging  | \$50.00  |
| 105.7.6  | Hazardous Materials   | \$50.00  |
| 105.6.23   | High-Pipe Storage   | \$50.00  |
| 105.6.22   | HPM Facilities  | \$200.00 |
| 105.7.7  | Industrial Ovens  | \$50.00  |
| 105.6.28   | Liquefied Petroleum Gas   | \$50.00  |
| 105.6.26   | Lumber Yards & Woodworking Plants   | \$50.00  |
| 105.6.29   | Magnesium   | \$50.00  |
| 105.6.30   | Miscellaneous Combustible Storage   | \$50.00  |
| 105.6.34   | Places of Assembly  | \$50.00  |
| 105.6.35   | Private Fire Hydrants   | \$50.00  |
| 105.6.37   | Polyoxylin Plastics   | \$50.00  |
| 105.6.38   | Refrigeration Equipment   | \$50.00  |
| 105.6.39   | Repair Garages, Service Stations  | \$50.00  |
| 105.6.41   | Spraying or Dipping   | \$50.00  |
| 105.7.11   | Stand Pipe Systems  | \$50.00  |
| 105.6.42   | Storage of Scrap Tires & Tire Byproducts  | \$50.00  |
| 105.6.45   | Waste Handling  | \$50.00  |
| 105.6.46   | Wood Products   | \$50.00  |
| <i>All other permit fees required by the Technical Code and not listed shall be \$50.00</i>  |   |          |

| USER FEES   |         |
|---|---------|
| Plans Review:                                     | Fee     |
| Subdivision (plus \$20 per fire hydrant required) | \$30.00 |
| Building - New and Renovations:                   |         |

| <b>DURHAM COUNTY FIRE PREVENTION &amp; PROTECTION CODE</b>   |  |          |
|--|--|----------|
| <b>Adopted Fee Schedule for Inspections, Permit Services and Violations</b>  |  |          |
|  | Building less than 5,000 s.f.  | \$50.00  |
|  | Building 5,000 - 10,000 s.f.   | \$90.00  |
|  | Building 10,000 s.f. or more (plus \$20 per 5,000 s.f. over 10,000 s.f.) | \$90.00  |
| Hazardous Chemicals:   |  |          |
|  | Class A - 55 gals. or 500 lbs.   | \$50.00  |
|  | Class B - 55 to 550 gals. or 550 to 5,000 lbs.                           | \$200.00 |
|  | Class C - 550 to 5,500 gals. or 5,000 to 50,000 lbs.                     | \$300.00 |
|  | Class D - 5,500 gals. or 50,000 lbs.                                     | \$400.00 |
| INSPECTION FEE SCHEDULE  |  |          |
| All owners or tenants of buildings in Durham County, which are required to be inspected by the Durham County Fire Marshal's Office are subject to the following inspection fee schedule: |  |          |
|  |  |          |
| Inspection Activities:   |  | Fee      |
|  | Periodic Inspection  | None     |
|  | First inspection pursuant to permit application                          | None     |
|  | First re-inspection for non-compliance if code requirements are met      | None     |
|  | First re-inspection for non-compliance if code requirements are NOT met  | \$100.00 |
|  | Second and subsequent re-inspections for non-compliance                  | \$200.00 |

**DURHAM CITY-COUNTY INSPECTIONS DEPARTMENT BUILDING  
PERMIT FEE SCHEDULE FOR FISCAL YEAR 2007-2008**

**Effective March 1, 2003**

| <b>Schedule/Description</b>   | <b>FY 2007-08 Adopted Fee</b>                            |
|---|--|
| <b>SCHEDULE A</b>   |  |
| New Residential Dwellings (One and Two Family, including Townhouse unit ownership)  |  |
| Up to 1200 s.f. (gross area)  | \$146.00   |
| 1201 to 1800 s.f.   | \$260.00   |
| 1801 to 2400 s.f.   | \$302.00   |
| 2401 to 3000 s.f.   | \$343.00   |
| 3001 to 3600 s.f.   | \$404.00   |
| 3601 to 4200 s.f.   | \$463.00   |
| 4201 to 5000 s.f.   | \$532.00   |
| 5001 s.f. and over  | \$579.00   |
| <b>SCHEDULE B</b>   |  |
| New Multifamily Residential Buildings (apartments, condominiums, triplex and fourplex)  |  |
| 1 <sup>st</sup> unit  | \$250.00   |
| Each additional unit, per building  | \$94.00  |
| <b>SCHEDULE C</b>   |  |
| Accessory Buildings   |  |
| No footing  | \$40.00  |
| footing   | \$80.00  |
| <b>SCHEDULE D</b>   |  |
| Residential Renovations and Additions   |  |
| Additions: 0 - \$10,000 - no footing  | \$83.00  |
| Additions: \$10,000 & over - no footing   | \$166.00   |
| (add \$40.00 if footing required)   |  |
| Interior Renovations: 0 - \$10,000  | \$83.00  |
| Interior Renovations: \$10,000 & over   | \$166.00   |
| <b>SCHEDULE E</b>   |  |
| Nonresidential Buildings (based on cost of construction using the latest publication of Southern Building Code "Building Valuation Data", referencing type of construction and occupancy group with adjustment factor for North Carolina) |  |
| 0 - \$5000  | \$104.00   |
| \$5001 to \$50,000  | \$104.00   |
|   | Plus \$7.80 per thousand or fraction thereof over \$5000 |
| \$50,001 to \$100,000   | \$456.00   |

| Schedule/Description  | FY 2007-08 Adopted Fee                                      |
|---|---|
| SCHEDULE E (continued)  |   |
|   | Plus \$6.60 per thousand or fraction thereof over \$50,000  |
| \$100,001 to \$500,000  | \$786.00  |
|   | Plus \$4.32 per thousand or fraction thereof over \$100,000 |
| Over \$500,000  | \$2,513.00  |
|   | Plus \$1.25 per thousand or fraction thereof over \$500,000 |
|   |   |
| SCHEDULE F  |   |
| Miscellaneous:  |   |
| Mobile Home (unit installation and foundation)  | \$125.00  |
| Modular Home (unit installation and foundation)   | \$166.00  |
| Moving permit (including new foundation)  | \$83.00   |
| Demolition Permit:  |   |
| Up to 5,000 s.f.  | \$42.00   |
| Over 5,000 s.f. (no additional cost per thousand)   | \$83.00   |
| Demolition associated with forthcoming permit   | \$42.00   |
| Residential Re-roofing (addition)   | \$42.00   |
| Commercial Roofing/Re-roofing   |   |
| 0 to \$20,000   | \$83.00   |
| Over \$20,000   | \$125.00  |
| Residential Decks (single and two family)   | \$83.00   |
| Change of Occupancy permit (if no building permit is otherwise required/no construction necessary)                  | \$42.00   |
| Reinspection Fees:  |   |
| Not ready for inspection  | \$100.00  |
| 8 or more code violations found   | \$100.00  |
| 2 <sup>nd</sup> reinspection  | \$100.00  |
| 3 <sup>rd</sup> reinspection  | \$200.00  |
| 4 <sup>th</sup> reinspection  | \$300.00  |
| Search and duplication fee for past permit, inspection and Certificate of Compliance records (no cost to homeowner) | \$10.00/page  |
| Address change on permit:   |   |
| Detached single-family and duplex   | \$10.00   |
| Multiple units (cost per building)  | \$25.00   |
| Issuance of duplicate placard   | \$3.00  |
| Work begun without permit   | Double Fee  |
| Voiding of permits (no maximum)   | 15% of permit cost  |
| Homeowner's Recovery Fund   | \$5.00  |
| Change of contractor (no maximum)   | 15% of permit cost  |
| Stocking Permit   | \$40.00   |
| Partial Occupancy   | \$40.00   |
| Posting of Occupancy (not associated with a permit)   | \$40.00   |